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ENERGY & WATER DIVISION

January 9, 2003

Mr. David McClanahan
Gas, Water and Electric Division
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Re: State Industries and Bridgestone/Firestone Special Contracts, Docket Nos. 02-01270 and 02-01271

Dear David:

Enclosed for filing are the responses of Nashville Gas Company to the Staff's December 17, 2002 data request in the above captioned dockets. The information contained in the responses is considered proprietary in nature and are filed under protective cover.

If Staff has any additional questions about this matter, please do not hesitate to contact me.

Sincerely,

Bill R. Morris
Director-Rates

Enclosures